

PROTOCOL 1

CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE COOPERATION

INDEX

TITLE I: General Provisions

Articles

1. Definitions

TITLE II : Definition of the concept of "originating products"

Articles

2. General requirements

3. Cumulation in the European Community
4. Cumulation in the Pacific States
5. Cumulation with neighbouring developing countries
6. Wholly obtained products
7. Sufficiently worked or processed products
8. Insufficient working or processing operations
9. Unit of qualification
10. Accessories, spare parts and tools
11. Sets
12. Neutral elements

TITLE III : Territorial requirements

Articles

13. Principle of territoriality
14. Direct transport
15. Exhibitions

TITLE IV : Proof of origin

Articles

16. General requirements
17. Procedure for the issue of a movement certificate EUR 1
18. Movement certificates EUR 1 issued retrospectively
19. Issue of a duplicate movement certificate EUR 1
20. Issue of movement certificates EUR 1 on the basis of a proof of origin issued or made out previously
21. Conditions for making out an invoice declaration
22. Approved exporter
23. Validity of proof of origin

24. Submission of proof of origin
25. Importation by instalments
26. Exemptions from proof of origin
27. Information procedure for cumulation purposes
28. Supporting documents
29. Preservation of proof of origin and supporting documents
30. Discrepancies and formal errors
31. Amounts expressed in EUR

TITLE V : Arrangements for administrative cooperation

Articles

32. Administrative conditions for products to benefit from the Agreement
33. Notification of customs authorities
34. Mutual assistance
35. Verification of proofs of origin
36. Verification of suppliers' declaration
37. Dispute settlement
38. Penalties
39. Free zones
40. Derogations

TITLE VI : Ceuta and Melilla

Articles

41. Special conditions

TITLE VII : Final Provisions

Articles

42. Revision and application of rules of origin
43. Annexes
44. Implementation of the Protocol

INDEX

ANNEXES

ANNEX I to Protocol 1: Introductory notes to the list in Annex II

ANNEX II to Protocol 1: List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

ANNEX II(a) to Protocol 1: Derogations from the list of working or processing required to be carried out on on-originating materials in order that the product manufactured can obtain originating status

ANNEX III to Protocol 1: Form for movement certificate

ANNEX IV to Protocol 1: Invoice declaration

ANNEX V A to Protocol 1: Supplier declaration for products having preferential origin status

ANNEX V B to Protocol 1: Supplier declaration for products not having preferential original status

ANNEX VI to Protocol 1: Information certificate

ANNEX VII to Protocol 1: Form for application for a derogation

ANNEX VIII to Protocol 1: Neighbouring developing countries

ANNEX IX to Protocol 1: Overseas countries and territories

ANNEX X to Protocol 1: Products for which the cumulation provisions referred to in Articles 3 and 4 apply after 1 October 2015 and to which the provisions of Article 4 shall not be applicable

ANNEX XI to Protocol 1: Products wholly obtained or originating in South Africa excluded from cumulation provided for in Article 4

ANNEX XII to Protocol 1: Products originating in South Africa for which the cumulation provisions of Article 4 apply after the date indicated in column 3

TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in the European Community or in a Pacific State in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the European Community or in a Pacific State;
- (h) "value of originating materials" means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries of territories referred to in Articles 3 and 4 with which cumulation is applicable, or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the European Community or in one of the Pacific States;
- (j) "chapters" and "headings" mean the chapters and the four-digit headings used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonized System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;

(l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

(m) "territories" includes territorial waters;

(n) "OCTs" means the Overseas countries and territories as defined in Annex IX;

(o) "other ACP States" means all the ACP States in exception of the Pacific States.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General requirements

1. For the purpose of the PACIFIC-EC Economic Partnership Agreement, hereinafter referred to as "the Agreement" the following products shall be considered as originating in the European Community:

(a) products wholly obtained in the European Community within the meaning of Article 6 of this Protocol;

(b) products obtained in the European Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the European Community within the meaning of Article 7.

2. For the purpose of the Agreement, the following products shall be considered as originating in a Pacific State:

(a) products wholly obtained in a Pacific State within the meaning of Article 6 of this Protocol;

(b) products obtained in a Pacific State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Pacific State within the meaning of Article 7.

ARTICLE 3

Cumulation in the European Community

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the European Community if they are obtained there, incorporating materials originating in a Pacific State, in the other ACP States or in the OCTs, provided the working or processing carried out in the European Community goes beyond that the operations referred to in Article 8. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Where the working or processing carried out in the European Community does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in the European Community only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in the European Community.

3. Products originating in one of the countries or territories referred to in paragraphs 1 and 2, which do not undergo any working or processing in the European Community, retain their origin if exported into one of these countries or territories.

4. For the purpose of implementing Article 2(1)(b), working or processing carried out in a Pacific State, in the other ACP States or in the OCT shall be considered as having been carried out in the

European Community when the products obtained undergo subsequent working or processing in the European Community. Where pursuant to this provision the originating products are obtained in two or more of the countries or territories concerned, they shall be considered as originating in the European Community only if the working or processing goes beyond the operations referred to in Article 8.

5. Where the working or processing carried out in the European Community does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in the European Community only where the value added there is greater than the value of the materials used in any one of the other countries or territories referred to in paragraph 4. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.

6. The cumulation provided in this Article may only be applied provided that:

(a) the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative co-operation which ensures a correct implementation of this Article;

(b) materials and products have acquired originating status by the application of the rules of origin identical to those given in this Protocol;

(c) the European Community will provide the Pacific States, through the European Commission, with details of agreements on administrative co-operation with the other countries or territories referred to in this Article. The European Commission shall publish in the *Official Journal of the European Union* (C series) and the Pacific States shall publish according to their own procedures the date on which the cumulation provided for in this article may be applied with those countries or territories listed in this article which have fulfilled the necessary requirements.

7. The cumulation provided for in this Article may only be applied after 1 October 2015 for the products listed in Annex IX and after 1 January 2010 for rice of tariff heading 1006 respectively.

ARTICLE 4

Cumulation in the Pacific States

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in a Pacific State if they are obtained there, incorporating materials originating in the European Community, in the other ACP States, in the OCT or in the other Pacific States, provided the working or processing carried out in that Pacific State goes beyond that the operations referred to in Article 8. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Where the working or processing carried out in the Pacific State does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in that Pacific State only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in that Pacific State.

3. Products originating in one of the countries or territories referred to in paragraphs 1 and 2 of this Article, which do not undergo any working or processing in the Pacific State, retain their origin if exported into one of these countries or territories.

4. For the purpose of implementing Article 2(2)(b), working or processing carried out in the European Community, in the other Pacific States, in the other ACP States or in the OCT shall be considered as having been carried out in a Pacific State when the products obtained undergo subsequent working or processing in this Pacific State. Where pursuant to this provision the originating products are obtained in two or more of the countries or territories concerned, they shall be considered as originating in this Pacific State only if the working or processing goes beyond the operations referred to in Article 8.

5. Where the working or processing carried out in the Pacific State does not go beyond the operations referred to in Article 8, the product obtained shall be considered as originating in that Pacific State only where the value added there is greater than the value of the materials used in any one of the other countries or territories referred to in paragraph 4. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture.

6. The cumulation provided in this Article may only be applied provided that:

(a) the countries involved in the acquisition of the originating status and the country of destination have concluded an agreement on administrative co-operation which ensures a correct implementation of this Article;

(b) materials and products have acquired originating status by the application of the rules of origin identical to those given in this Protocol;

(c) the Pacific States will provide the European Community, through the European Commission, with details of agreements on administrative co-operation with the other countries or territories referred to in this Article. The European Commission shall publish in the *Official Journal of the European Union* (C series) and the Pacific States shall publish according to their own procedures the date on which the cumulation provided for in this article may be applied with those countries or territories listed in this article which have fulfilled the necessary requirements.

7. The cumulation provided for in this Article shall not be applicable to the products listed in Annex X. Notwithstanding that, the cumulation provided for in this Article may only be applied after 1 October 2015 for the products listed in Annex X and after 1 January 2010 for rice of tariff heading 1006 respectively, when the materials used in the manufacture of such products are originating, or the working or processing is carried out in a Pacific State or in an other ACP State member of an Economic Partnership Agreement.

8. This Article shall not apply to products of Annex XI originating in South Africa. The cumulation provided for in this Article shall apply for the products originating in South Africa listed in Annex XII after the date indicated in column 3 of this Annex.

ARTICLE 5

Cumulation with neighbouring developing countries

At the request of the Pacific States and following the provisions of Article 42(2)(a), materials originating in a neighbouring developing country, other than an ACP State, belonging to a coherent

geographical entity, a listing of which is at Annex VIII, can be considered as materials originating in a Pacific State when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided that:

(a) the working or processing carried out in the Pacific State exceeds the operations listed in Article 8.

(b) the Pacific States, the European Community and the neighbouring developing countries concerned have concluded an agreement on adequate administrative co-operation procedures which will ensure correct implementation of this paragraph.

The cumulation provided for in this Article shall not be applicable to the products to be listed upon a decision of the Special Committee on Customs Cooperation and Rules of Origin..

For the purpose of determining whether the products originate in the neighbouring developing country as defined in Annex VIII, the provisions of this Protocol shall apply.

ARTICLE 6

Wholly obtained products

1. The following shall be considered as wholly obtained in a Pacific State or in the European Community:

(a) mineral products extracted from their soil or from their seabed;

(b) fruit and vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) (i) products obtained by hunting or fishing conducted there;

(ii) products of aquaculture, including mariculture, where the fish are born and raised there;

(f) products of sea fishing and other products taken from the sea outside the territorial waters of the European Community or of a Pacific State by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in (f);

(h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

(i) waste and scrap resulting from manufacturing operations conducted there;

(j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

(k) goods produced there exclusively from the products specified in (a) to (j).

2. The terms "their vessels" and "their factory ships" in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

(a) which are registered in an EC Member State or in a Pacific State;

(b) which sail under the flag of an EC Member State or of a Pacific State;

(c) which meet one of the following conditions:

(i) they are at least 50 % owned by nationals of an EC Member State or of a Pacific State;

or

(ii) they are owned by companies

- which have their head office and their main place of business in an EC Member State or in a Pacific State; and

- which are at least 50% owned by an EC Member State or by a Pacific State, public entities or nationals of that State.

3. Notwithstanding the provisions of paragraph 2, the European Community shall recognize, upon request of a Pacific State, that vessels chartered or leased by the Pacific State be treated as "their vessels" to undertake fisheries activities in its exclusive economic zone provided that the charter or lease agreement, for which the European Community has been offered the right of first refusal, and has been accepted by the Special Committee on Customs Cooperation and Rules of Origin as providing adequate opportunities for developing the capacity of the Pacific State to fish on its own account and in particular as conferring on the Pacific State the responsibility for the nautical and commercial management of the vessel at its disposal for a significant period of time.

4. The conditions of paragraph 2 can be fulfilled in different States insofar they belong to Pacific States. In this case, products shall be deemed to have the origin of the State by whose nationals or by a company of which the vessel or factory ship is owned in accordance with the third indent of paragraph 2. In the event of a vessel or factory ship owned by nationals or companies of States belonging to different Economic Partnership Agreements, the products shall be deemed to have the origin of the State whose nationals or companies contribute to the highest share in accordance to the provisions of paragraph 2(c).

ARTICLE 7

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the List in Annex II are fulfilled.

2. Notwithstanding paragraph 1, the products which are listed in Annex II (a) can be considered to be sufficiently worked or processed, for the purposes of Article 2, when the conditions set out in that Annex are fulfilled.

3. The conditions referred to in paragraphs 1 and 2 above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a

product, which has acquired originating status by fulfilling the conditions set out in either List is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

4. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in Annex II and Annex II(a) should not be used in the manufacture of a given product may nevertheless be used, provided that:

(a) their total value does not exceed 15 per cent of the ex-works price of the product;

(b) any of the percentages given in the List for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

5. The provisions of paragraph 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.

6.(a) Notwithstanding paragraph 1 and after prior notification to the European Commission by a Pacific State, processed fishery products of headings 1604 and 1605 manufactured in that State from non-originating materials of Chapter 03 shall be considered as sufficiently worked or processed for the purposes of Article 2. The notification to the Commission shall indicate the reasons why the application of this paragraph will stimulate the development of the fisheries sector in that State, and shall include the necessary information about the species concerned, the products to be manufactured as well as an indication of the respective quantities to be involved.

(b) A report on the implementation of subparagraph (a) shall be drawn up no later than three years after the notification.

(c) On the basis of this report, the European Community and the requesting Pacific State shall hold consultations on the utilization of subparagraph (a), taking into account in particular its development effects and the effective conservation and sustainable management of the resources and, if appropriate, amend it.

(d) Subparagraph (a) shall apply without prejudice to sanitary and phytosanitary measures in force in the EU, effective conservation and sustainable management of fishing resources and support to combat illegal, unreported and unregulated fishing activities in the region.

(e) The provisions of this paragraph shall be applicable to imports from a Pacific State from the first day after the publication in the Official Journal of the European Union of a notice informing that that the State concerned has made a notification to the Commission in accordance with subparagraph (a).

7. Paragraphs 1 to 6 shall apply subject to the provisions of Article 8.

ARTICLE 8

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 7 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any other material;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n);
- (p) slaughter of animals.

2. All operations carried out either in the European Community or in the Pacific States on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

ARTICLE 9

Unit of qualification

1. The unit of qualification for the application of the provisions of this Protocol shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

ARTICLE 10

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

ARTICLE 11

Sets

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

ARTICLE 12

Neutral elements

In order to determine whether a product is originating, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

ARTICLE 13

Principle of territoriality

1. Except as provided for in Articles 3, 4 and 5 the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the Pacific States or in the European Community.

2. Except as provided for in Articles 3, 4, and 5 where originating goods exported from a Pacific State or from the European Community to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

(a) the returning goods are the same goods as those exported; and

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

ARTICLE 14

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between a Pacific State and the European Community or through the territories of the other countries referred to in Articles 3, 4 and 5 with which cumulation is applicable. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of a Pacific State or the European Community.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

(a) a single transport document covering the passage from the exporting country through the country of transit; or

(b) a certificate issued by the customs authorities of the country of transit:

(i) giving an exact description of the products;

(ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used;

and

(iii) certifying the conditions under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

ARTICLE 15

Exhibitions

1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 3, 4 and 5 with which cumulation is applicable and sold after the exhibition for importation in the European Community or in a Pacific State shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these products from a Pacific State or from the European Community to the country in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in a Pacific State or in the European Community;

(c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;

and

(d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

PROOF OF ORIGIN

ARTICLE 16

General requirements

1. Products originating in a Pacific State shall, on importation into the European Community and products originating in the European Community shall, on importation into a Pacific State, benefit from the provisions of the Agreement upon submission of either:

(a) a movement certificate EUR.1, a specimen of which appears in Annex III; or

(b) in the cases specified in Article 21(1), a declaration, subsequently referred to as the 'invoice declaration', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Annex IV.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

3. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the Pacific States and the European Community.

ARTICLE 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in accordance with the provisions of this Protocol. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfillment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of a Member State or of a Pacific State if the products concerned can be considered as products originating in the European Community or in a Pacific State or in one of the other countries or territories referred to in Articles 3, 4 and 5 and fulfill the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfillment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.

7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

ARTICLE 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

(a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase in English:

'ISSUED RETROSPECTIVELY'

5. The endorsement referred to in paragraph 4 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

ARTICLE 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with following word in English:

'DUPLICATE'

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

ARTICLE 20

Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously

When originating products are placed under the control of a customs office in a Pacific State or in the European Community, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the Pacific States or within the European Community. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed and endorsed by the customs authority under whose control the products are placed.

ARTICLE 21

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:

(a) by an approved exporter within the meaning of Article 22, or

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in a Pacific State or in the European Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 and fulfil the other requirements of this Protocol.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex V to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he

accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

ARTICLE 22

Approved exporter

1. The customs authorities of the exporting country may authorize any exporter who makes frequent shipments of products under the trade co-operation provisions of the Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorization must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorization number which shall appear on the invoice declaration.

4. The customs authorities shall monitor the use of the authorization by the approved exporter.

5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

ARTICLE 23

Validity of proof of origin

1. A proof of origin shall be valid for ten months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

ARTICLE 24

Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a

statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

ARTICLE 25

Importation by installments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System falling within Sections XVI and XVII or heading 7308 and 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

ARTICLE 26

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

ARTICLE 27

Information procedure for cumulation purposes

1. When Articles 3(1), 4(1) and 5 are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from a Pacific State, from the European Community, from another ACP State or from an OCT shall be given by a movement certificate EUR 1 or by the supplier's declaration, a specimen of which appears in Annex V A to this Protocol, given by the exporter in the State or in the European Community from which the materials came.
2. When Articles 3(4) and 4(4) are applied, the evidence of the working or processing carried out in a Pacific State, in the European Community, in another ACP State or in an OCT shall be given by the supplier's declaration a specimen of which appears in Annex V B to this Protocol, given by the exporter in the State or in the European Community from which the materials came.
3. A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.
4. The supplier's declaration may be made out on a pre-printed form.

5. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the invoice and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.

6. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR 1.

7. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.

8. Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol in accordance with Article 26 of Protocol 1 to the Cotonou Agreement shall remain valid.

ARTICLE 28

Supporting documents

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in a Pacific State, in the European Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 and fulfill the other requirements of this Protocol may consist inter alia of the following:

(a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;

(b) documents proving the originating status of materials used, issued or made out in a Pacific State, in the European Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 where these documents are used in accordance with national law;

(c) documents proving the working or processing of materials in a Pacific State, in the European Community or in one of the other countries or territories referred to in Articles 3, 4 and 5, issued or made out in a Pacific State, in the European Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 where these documents are used in accordance with national law;

(d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in a Pacific State, in the European Community or in one of the other countries or territories referred to in Articles 3, 4 and 5 and in accordance with this Protocol.

ARTICLE 29

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).

2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21(3).
3. The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 27(7).
4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).
5. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

ARTICLE 30

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

ARTICLE 31

Amounts expressed in euro

1. For the application of the provisions of Article 21(1)(b) and Article 26(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of a Pacific State, of the Member States of the European Community and of the other countries or territories referred to in Articles 3, 4 and 5 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 21(1)(b) or Article 26(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the Commission of the European Communities by 15 October and shall apply from 1 January the following year. The Commission of the European Communities shall notify all countries concerned of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an

increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Special Committee on Customs Cooperation and Rules of Origin at the request of the European Community or of the Pacific States. When carrying out this review, the Special Committee on Customs Cooperation and Rules of Origin shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 32

Administrative conditions for products to benefit from the Agreement

1. For Products originating within the meaning of this Protocol in the Pacific States or in the European Community shall benefit, at the time of the customs import declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.

2. The contracting Parties shall undertake to put in place:

(a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, including where appropriate the arrangements necessary for the application of Articles 3, 4 and 5;

(b) the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Protocol.

It shall make the notifications referred to in Article 33.

ARTICLE 33

Notification of customs authorities

1. The Pacific States and the Member States of the European Community shall provide each other, through the Commission of the European Communities, with the addresses of the customs authorities responsible for issuing and verifying of movement certificates EUR.1 and invoice declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates.

Movement certificates EUR.1 and invoice declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the Commission of the European Communities.

2. The Pacific States and the Member States of the European Community shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.

3. The authorities referred to in paragraph 1 shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

ARTICLE 34

Mutual assistance

In order to ensure the proper application of this Protocol, the European Community, the Pacific States and the other countries referred to in Article 3, 4 and 5 shall assist each other, through the

competent customs administrations, in checking the authenticity of the movement certificates EUR.1, the invoice declarations or the supplier's declarations and the correctness of the information given in these documents. The Pacific States shall also:

(a) provide the European Community and each other with all the necessary support in the event of a request for a monitoring of the proper management and control of the Protocol in the country concerned, including visits on the spot;

(b) in accordance with article 35, verify the originating status of products and the compliance with the other conditions laid down in this Protocol.

The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various Pacific States, in the European Community and the other countries referred to in Articles 3, 4 and 5 concerned.

ARTICLE 35

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out based on risk analysis and at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfillment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request of verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Pacific State, in the European Community or in one of the other countries referred to in Articles 3, 4 and 5 and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within ten months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

7. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the exporting country on its own initiative or at the request of the importing country shall carry out appropriate enquires or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting country concerned may invite the participation of the importing country in these verifications..

ARTICLE 36

Verification of suppliers' declarations

1. Verification of suppliers' declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an invoice declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VII to this Protocol. Alternatively, the certifying authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

A copy of the information certificate shall be preserved by the office which has issued it for at least three years.

3. The customs authorities requesting the verification shall be informed of the results thereof as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an invoice declaration.

4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.

5. Any movement certificate EUR.1 or invoice declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

ARTICLE 37

Dispute settlement

Where disputes arise in relation to the verification procedures of Articles 35 and 36 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Special Committee on Customs Cooperation and Rules of Origin.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

ARTICLE 38

Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

ARTICLE 39

Free zones

1. The Pacific States and the European Community shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration and which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a Pacific State or in the European Community are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Protocol.

ARTICLE 40

Derogations

1. Derogations from this Protocol may be adopted by the Special Committee on Customs Cooperation and Rules of Origin, hereafter in this article referred to as "the Committee", where the development of existing industries or the creation of new industries in the Pacific States justifies them.

The Pacific State or States concerned shall, either before or when it submits the matter to the Committee, notify the European Community of its request for derogation together with the reasons for the request in accordance with paragraph 2.

The European Community shall respond positively to all the Pacific States' requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established European Community industry.

2. In order to facilitate the examination by the Committee of requests for derogation, the Pacific State or States making the request shall, by means of the form given in Annex VII to this Protocol, furnish in support of its request the fullest possible information covering in particular the points listed below:

- description of the finished product,
- nature and quantity of materials originating in a third country,
- nature and quantity of materials originating in a Pacific States or the countries or territories referred to in Articles 3 and 4 or the materials which have been processed there,

- manufacturing processes,
- value added,
- number of employees in the enterprise concerned,
- anticipated volume of exports to the European Community,
- other possible sources of supply for raw materials
- reasons for the duration requested in the light of efforts made to find new sources of supply,
- other observations.

The same rules shall apply to any requests for extension.

The Committee may modify the form.

3. The examination of requests shall in particular take into account:

- (a) the level of development or the geographical situation of the Pacific State concerned;
- (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in a Pacific State to continue its exports to the European Community, with particular reference to cases where this could lead to cessation of its activities;
- (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realization of the investment program would enable these rules to be satisfied by stages.

4. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

5. In addition, when a request for derogation concerns a least-developed or an island Pacific State, its examination shall be carried out with a favourable bias having particular regard to:

- (a) the economic and social impact of the decision to be taken especially in respect of employment;
- (b) the need to apply the derogation for a period taking into account the particular situation of the Pacific State concerned and its difficulties.

6. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition materials originating in neighbouring developing countries, least-developed countries or developing countries with which one or more Pacific States have special relations, provided that satisfactory administrative co-operation can be established.

7. Without prejudice to paragraphs 1 to 6, the derogation shall be granted where the value added to the non-originating products used in the Pacific State concerned is at least 45% of the value of the finished product, provided that the derogation is not such as to cause serious injury to an economic sector of the European Community or of one or more Member States.

8. The Committee shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than seventy-five working days after the request is received by the EC Co-chairman of the Committee. If the European Community does not inform a Pacific State of its position on the request within this period, the request shall be deemed to have been accepted.

9.

(a) The derogation shall be valid for a period, generally of five years, to be determined by the Committee.

(b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the Pacific State or States concerned submit, three months before the end of each period, a proof that they are still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 9. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

(c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.

TITLE VI

CEUTA AND MELILLA

ARTICLE 41

Special conditions

1. The term "European Community" used in this Protocol does not cover Ceuta and Melilla. The term "products originating in the European Community" does not cover products originating in Ceuta and Melilla.
2. The provisions of this Protocol shall apply *mutatis mutandis* in determining whether products may be deemed as originating in a Pacific State when imported into Ceuta and Melilla.
3. Where products wholly obtained in Ceuta, Melilla or in the European Community undergo working and processing in a Pacific State, they shall be considered as having been wholly obtained in a Pacific State.
4. Working or processing carried out in Ceuta, Melilla or in the European Community shall be considered as having been carried out in a Pacific State, when materials undergo further working or processing in a Pacific State.
5. For the purpose of implementing paragraphs 3 and 4, the insufficient operations listed in Article 8 of this Protocol shall not be considered as working or processing.
6. Ceuta and Melilla shall be considered as a single territory.

TITLE VII
FINAL PROVISIONS

ARTICLE 42

Revision and application of rules of origin

1. In accordance with Article 1 of Part VI of the Agreement, the Joint EPA Council shall examine annually, or whenever the Pacific States or the European Community so request, the application of the provisions of this Protocol and their economic effects with a view to making any necessary amendments or adaptations.

The Joint EPA Council shall take into account among other elements the effects on the rules of origin of technological developments.

The decisions taken shall be implemented as soon as possible.

2. The Special Committee on Customs Cooperation and Rules of Origin shall, inter alia, take decisions on:

(a) cumulation under the conditions laid down in Article 5;

(b) derogations from this Protocol, under the conditions laid down in Article 40.

ARTICLE 43

Annexes

The Annexes to this Protocol shall form an integral part thereof.

ARTICLE 44

Implementation of the Protocol

The European Community and the Pacific States shall each take the steps necessary to implement this Protocol.

ANNEX I TO PROTOCOL 1

Introductory notes to the list in Annex II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 7 of the Protocol.

Note 2:

1. first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.
4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

1. The provisions of Article 7 of the Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the European Community or in the Pacific States.

Example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No ex 7224.

If this forging has been forged in the European Community from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the European Community. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Therefore, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
3. Without prejudice to Note 3.2 where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of heading Nos 5208 to 5212 provides that natural fibres may be used and that chemical materials among other materials may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).

Example:

The rule for prepared foods of heading No 1904 which specifically excludes the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is the fibre stage.

6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never

exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Note 4:

1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
2. The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 5:

1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current conducting filaments
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,

- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading No 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading No 5605.

Example:

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

Example:

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is 20 per cent in respect of this yarn.

4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6:

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10% of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

–For example,¹ if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
 - (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process ²;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents;

¹ This example is given for the purpose of explanation only. It is not legally binding

² See additional Explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature

decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;

- (g) polymerization;
 - (h) alkylation;
 - (i) isomerization.
2. For the purposes of heading Nos 2710, 2711 and 2712, the "specific processes" are the following:
- (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process (1)
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerization;
 - (h) alkylation;
 - (i) isomerization;
 - (j) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
 - (k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
 - (l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (m) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;

- (n) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

ANNEX II TO PROTOCOL 1

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

The products mentioned in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
ex Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	All the materials of Chapter 3 used must be wholly obtained	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 4 used must be wholly obtained; - any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used must be wholly obtained; - the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained;
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used must be wholly obtained; - the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading
0902	Tea, whether or not flavoured	Manufacture from materials of any heading
ex 0910	Mixtures of spices	Manufacture from materials of any heading

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained		
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained		
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708		
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained		
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product		
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:			
	- Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained		
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
1501	Pig fat (including lard) and poultry fat, other than that of heading no. 0209 or 1503:			
	- Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506		
	- Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207		
1502	Fats of bovine animals, sheep or goats, other than those of heading No. 1503			

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506		
	- Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained		
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:			
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 1504		
	- Other	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained		
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505		
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:			
	- Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained		
1507 to 1515	Vegetable oils and their fractions:			
	- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product		
	- Solid fractions, except for that of jojoba oil	Manufacture from other materials of heading Nos. 1507 to 1515		
	- Other	Manufacture in which all the vegetable materials used must be wholly obtained		
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used
ex Chapter 16 1604 and 1605	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for: Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture from animals of Chapter 1 Manufacture in which the value of any materials of Chapter 3 used does not exceed 15% of the ex-works price of the product
ex Chapter 17 ex 1701 1702	Sugars and sugar confectionery; except for: Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702		
	- Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
	- Other	Manufacture in which all the materials used must already be originating		
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <p>- Malt extract</p> <p>- Other</p>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 		
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p>			

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

	- Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained
	- Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: - all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; - all the materials of Chapters 2 and 3 used must be wholly obtained
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No. 1108
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials not classified within heading No 1806; - in which all the cereals and flour (except durum wheat and its derivatives and Zea indurata maize) used must be wholly obtained ¹ ; - in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

¹ The exception concerning the Zea indurata maize is applicable until 31.12.2002.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11		
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained		
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product		
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex 2008	- Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product
	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the chicory used must be wholly obtained
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: - Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

2106	Food preparations not elsewhere specified or included	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the grapes or any material derived from grapes used must be wholly obtained		
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product; - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	Manufacture: - using materials not classified in headings 2207 or 2208, - in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials not classified within heading Nos 2207 or 2208, - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be wholly obtained

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used must already be originating; - all the materials of Chapter 3 used must be wholly obtained
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials		
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ¹	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ¹	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

¹ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3

¹ For the special conditions relating to "specific processes" see Introductory Note 7.2

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ¹	or	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product

¹ For the special conditions relating to "specific processes" see Introductory Note 7.2

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ¹	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ¹	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product

¹ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ¹	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

¹ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3

¹ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

3002

Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:

- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale

Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

- Other:

- human blood

Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

-- animal blood prepared for therapeutic or prophylactic uses

Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

-- blood fractions other than antisera, haemoglobin, blood globulins and serum globulins

Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

-- haemoglobin, blood globulins and serum globulins

Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

-- other

Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006):		
	- Obtained from amikacin of heading No 2941	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product</p>	
	- Other	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex Chapter 31	Fertilisers; except for:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ¹	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

¹ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ¹ in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Operations of refining and/or one or more specific process(es) ¹	Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product

¹ A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

¹ For the special conditions relating to "specific processes" see Introductory Notes 7.1 and 7.3

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status							
(1)	(2)	(3)	or (4)						
3404	Artificial waxes and prepared waxes:	<table border="0"> <tr> <td data-bbox="378 384 651 527"> <ul style="list-style-type: none"> - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax </td> <td data-bbox="678 384 971 674"> Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product </td> <td data-bbox="992 699 1292 842"> Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product </td> </tr> <tr> <td data-bbox="378 699 467 724"> <ul style="list-style-type: none"> - Other </td> <td data-bbox="678 699 959 984"> Manufacture from materials of any heading, except: <ul style="list-style-type: none"> - hydrogenated oils having the character of waxes of heading No 1516; - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823; </td> <td></td> </tr> </table>		<ul style="list-style-type: none"> - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax 	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	<ul style="list-style-type: none"> - Other 	Manufacture from materials of any heading, except: <ul style="list-style-type: none"> - hydrogenated oils having the character of waxes of heading No 1516; - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823; 	
<ul style="list-style-type: none"> - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax 	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product							
<ul style="list-style-type: none"> - Other 	Manufacture from materials of any heading, except: <ul style="list-style-type: none"> - hydrogenated oils having the character of waxes of heading No 1516; - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823; 								

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

		<p>- materials of heading No 3404 However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product.</p>		
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:			
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of heading No 1108		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs: - Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	<p data-bbox="378 1356 662 1503">- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</p> <p data-bbox="670 1356 1291 1503">Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50% of the ex-works price of the product</p>	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No. 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture in which all the materials used are classified within a heading other than that of the product		
	- Industrial fatty alcohols	Manufacture from materials of any heading including other materials of heading No. 3823		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

3824

Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:

- The following of this heading:

Prepared binders for foundry moulds or cores based on natural resinous products

Naphthenic acids, their water insoluble salts and their esters

Sorbitol other than that of heading No 2905
Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines;
thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts

Ion exchangers

Getters for vacuum tubes

Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
	<p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p> <p>- Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>		
3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below:</p> <p>- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content</p>	<p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 50% of the ex-works price of the product;</p> <p>- the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹</p>		<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

¹ In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product ¹		
	- Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)		
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product		
3916 to 3921	Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:			

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	<ul style="list-style-type: none"> - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: <ul style="list-style-type: none"> -- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content -- Other 	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹ <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹</p>		<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product; - the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product 		<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

¹ In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metaacrylic acid partly neutralized with metal ions, mainly zinc and sodium		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product		
ex 3921	Foils of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ¹		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber		

¹ The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 percent.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product		
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:	<ul style="list-style-type: none"> <li data-bbox="386 705 638 789">- Retreaded pneumatic, solid or cushion tyres, of rubber <li data-bbox="386 821 464 846">- Other 		
ex 4017	Articles of hard rubber	Manufacture from hard rubber		
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on		
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4302	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down		
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing		
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing		
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:			
	- Sanded or finger-jointed	Sanding or finger-jointing		
	- Beadings and mouldings	Beading or moulding		
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding		
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 4418	- Builders' joinery and carpentry of wood - Beadings and mouldings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
4503	Articles of natural cork	Manufacture from cork of heading No 4501
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47		
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47		
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47		
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks: - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Other	Manufacture from materials not classified in heading Nos 4909 or 4911		
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste		
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		
5007	Woven fabrics of silk or of silk waste:	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn ¹	or	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
5204 to 5207	Yarn and thread of cotton	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		
5208 to 5212	Woven fabrics of cotton:	Manufacture from yarn ¹	or	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5407 and 5408	Woven fabrics of man-made filament yarn:	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ¹ : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials
5602	Felt, whether or not impregnated, coated, covered or laminated:	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

5604	- Needleloom felt	Manufacture from ¹ : - natural fibres, - chemical materials or textile pulp		
	- Other	Manufacture from ¹ : - natural fibres, - man-made staple fibres, or - chemical materials or textile pulp		
	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:			
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Other	Manufacture from ¹ : - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials		
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ¹ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials		
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Manufacture from ¹ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials		
Chapter 57	Carpets and other textile floor coverings:			
	- Of needleloom felt	Manufacture from ¹ : - natural fibres, or - chemical materials or textile pulp However jute fabric may be used as backing		
	- Of other felt	Manufacture from ¹ : - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from yarn ¹ . However, jute fabric may be used as backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn ¹	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ¹	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

5905	Textile wall coverings:	Manufacture from yarn		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
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5906	Rubberized textile fabrics, other than those of heading No 5902:	Manufacture from yarn		
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn	or	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
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HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
		- Other	Manufacture in which all the materials used are classified within a heading other than that of the product
5909 to 5911	Textile articles of a kind suitable for industrial use:	- Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310
		- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911	Manufacture from yarn ¹ :
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn ¹ :	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

<ul style="list-style-type: none"> - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form 	Manufacture from fabric			
<ul style="list-style-type: none"> - Other 	Manufacture from yarn ¹ :			

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric		
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:			
	- Embroidered	Manufacture from yarn ^{1,2}		Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ¹
	- Other	Manufacture from yarn ^{1,2}		Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47.5% of the ex-works price of the product
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:			

² See Introductory Note 6

¹ See Introductory Note 6.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
	- Embroidered	Manufacture from yarn ¹		Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ¹

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn ¹		Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ¹
	- Interlinings for collars and cuffs, cut out	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product		
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of nonwovens - Other: -- Embroidered	Manufacture from ² : - fibres, or - chemical materials or textile pulp		
	-- Embroidered	Manufacture from yarn ^{1,3}		Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
	-- Other	Manufacture from yarn ^{1,3}		
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn ¹ :		

² See Introductory Note 6.

³ For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	Manufacture from fabric		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25% of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate		
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading		
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)		
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 70	Glass and glassware; except for :	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No. 7001		
7006	Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:			
	- glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards ¹	Manufacture from non-coated glass plate substrate of heading No 7006		

¹ SEMII-Semiconductor Equipment and Materials Institute Incorporated

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- other	Manufacture from materials of heading No 7001		
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001		
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001		
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001		
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product	or	Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product	or	Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool		
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones		
7106, 7108 and 7110	Precious metals: - Unwrought	Manufacture from materials not classified within heading No 7106, 7108 or 7110	Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals		
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought		
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205		
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206 or 7207		
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207		
ex 7218	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading No 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218
ex 7224	Semi-finished products	Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 7301	Sheet piling	Manufacture from materials of heading No 7206
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product		
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product		
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product		
7403	Refined copper and copper alloys, unwrought:			
	- Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product		
	- Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper		
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product		
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product		
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product		
7601	Unwrought aluminium	Manufacture in which: - all the materials used are classified within a heading other than that of the product; and - the value of all the materials used does not exceed 50% of the ex-works price of the product	or	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; - the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 77	Reserved for possible future use in HS	
ex Chapter 78	Lead and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

7801	Unwrought lead: - Refined lead - Other	Manufacture from "bullion" or "work" lead Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used		
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product		
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product		
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used		
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product		
Chapter 81	Other base metals; cermets; articles thereof: - Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Other	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set		
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product		
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used		
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used		
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used		
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex-works price of the product		
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product ¹	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the final product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	

¹ This rule shall apply until 31 December 2005.

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
ex 8413	Rotary positive displacement pumps	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

8429

Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:

- Road rollers

Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

- Other

Manufacture:
- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;
- where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

8430

Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers

Manufacture:
- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;
- where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product

Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
ex 8448	Auxiliary machinery for use with machines of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

8452

Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:

- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor

Manufacture:

- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;
- where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used;
- the thread tension, crochet and zigzag mechanisms used are already originating

- Other

Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

8456 to 8466

Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466

Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

8469 to 8472

Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)

Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
8482	Ball or roller bearings	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette- players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:			
	- Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528: - Suitable for use solely or principally with video recording or reproducing apparatus - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 4% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

8711

Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:

- With reciprocating internal combustion piston engine of a cylinder capacity:

-- Not exceeding 50 cc

Manufacture:

- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;
- where the value of all the non-originating materials used does not exceed the value of the originating materials used

Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product

-- Exceeding 50 cc

Manufacture:

- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;
- where the value of all the non-originating materials used does not exceed the value of the originating materials used

Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Other	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used 		<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714		<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8715	Baby carriages and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 		<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 		<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product; - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:			

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	- Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

9027

Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes

Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

9028

Gas, liquid or electricity supply or production meters, including calibrating meters therefor:

- Parts and accessories

Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

- Other

Manufacture:
- in which the value of all the materials used does not exceed 40% of the ex-works price of the product;
- where the value of all the non-originating materials used does not exceed the value of the originating materials used

Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)

9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
9105	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
9109	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; - where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10% of the ex-works price of the product 		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:			

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

	<ul style="list-style-type: none"> - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>		
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex works price of the product	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	<p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:</p> <ul style="list-style-type: none"> - its value does not exceed 25% of the ex-works price of the product; - all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
9406	Prefabricated buildings	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used		
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)

ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set		
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product		
9608	Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used		
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product		

HS heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30% of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

ANNEX II(a) TO PROTOCOL 1

Derogations from the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status, accordingly to Article 7(2)

The products mentioned in the list may not all be covered by the Agreement. It is therefore necessary to consult the other parts of the Agreement

Common provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II.
2. A proof of origin issued or made out pursuant to this Annex shall contain the following statement in English:

"Derogation – Annex II(a) of Protocol ... - Materials of HS heading No ... originating from ... used."

These statements shall be contained in box 7 of movement certificates EUR.1 referred to in Article 17 of the Protocol, or shall be added to the invoice declaration referred to in Article 21 of the Protocol.

3. The Pacific States and the Member States of the European Community shall take the measures necessary on their part to implement this Annex.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 4	Dairy produce: - with a content of materials of Chapter 17 not more than 20% by weight	Manufacture in which all the materials of Chapter 4 used are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons: - with a content of materials of Chapter 17 not more than 20% by weight	Manufacture in which all the materials of Chapter 8 used are wholly obtained
1101 to 1104	Products of the milling industry, of cereals other than rice	Manufacture from cereals of Chapter 10, other than rice of heading 1006
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 60 % of the ex-works price of the product
ex 1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - other than mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading except that of the product
ex 1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: - other than solid fractions	Manufacture from materials of any heading except that of the product
ex 1507 to ex 1515	Vegetable oils and their fractions: - other than olive oils under headings 1509 and 1510	Manufacture from materials of any heading except that of the product
ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared: - fats and oils and their fractions of hydrogenated castor oil, so called "opal wax"	Manufacture from materials classified in a heading other than that of the product

ex Chapter 18	Cocoa and cocoa preparations: - with a content of materials of Chapter 17 not more than 20% by weight	Manufacture from materials of any heading, except that of the product
ex 1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40% by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa in more than 5% by weight calculated on a totally defatted basis, not elsewhere specified or included: - with a content of materials of Chapter 17 not more than 20% by weight	Manufacture from materials of any heading, except that of the product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spagheetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; coucous, whether or not prepared:	
	- containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the products of Chapter 11 used are originating
	- containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: - all the products of Chapter 11 used are originating, - all the materials of Chapters 2 and 3 used are wholly obtained
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms: - with a content of materials of heading 1108.13 (potato starch) not more than 20% by weight	Manufacture from materials of any heading, except that of the product
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included: - with a content of materials of Chapter 17 not more than 20% by weight	Manufacture: - from materials of any heading, except those of heading 1806, - in which all the products of Chapter 11 used are originating
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture in which all the products of Chapter 11 used are originating

ex Chapter 20	<p>Preparations of vegetables, fruit, nuts or other parts of plants:</p> <ul style="list-style-type: none"> - from materials other than those of subheading 0711.51; - from materials other than of headings 2002, 2003, 2008 and 2009; - with a content of materials of Chapter 17 not more than 20% by weight 	<p>Manufacture from materials of any heading except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product</p>
ex Chapter 21	<p>Miscellaneous edible preparations:</p> <ul style="list-style-type: none"> - with a content of materials of Chapters 4 and 17 not more than 20% by weight 	<p>Manufacture from materials of any heading except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product</p>
ex Chapter 23	<p>Residues and waste from the food industries; prepared animal fodder:</p> <ul style="list-style-type: none"> - with a content of maize or materials of Chapters 2, 4 and 17 not more than 20% by weight 	<p>Manufacture from materials of any heading except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product</p>
2402	<p>Cigars, cheroots, cigarillos and cigarettes of tobacco</p>	<p>Manufacture in which at least 60 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used must already be originating</p>

ANNEX III TO PROTOCOL 1

Form for movement certificate

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State if they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (name, full address, country)	EUR.1 No A 000.000	
	See notes overleaf before completing this form	
3. Consignee (name, full address, country) (Optional)	2. Certificate used in preferential trade between	
	and (insert appropriate countries, groups of countries or territories)	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (Optional)	7. Remarks	
8. Item number; Marks and numbers; Number and kind of package (1); Description of goods	9. Gross mass (kg) or other measure (litres,m ³ ,etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document (2) Form No..... Customs office..... Issuing country or territory Date..... (Signature)	Stamp	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date..... (Signature)

(1) If goods are not packed, indicate number of articles or state "In bulk" as appropriate
(2) Complete only where the regulations of the exporting country or territory require

<p>13. Request for verification, to:</p>	<p>14. Result of verification</p> <p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/></p> <p>was issued by the customs office indicated and that the information contained therein is accurate.</p> <p>does not meet the requirements as to authenticity and accuracy (see remarks appended).</p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>.....</p> <p style="text-align: center;"><i>(Place and date)</i></p> <p>..... Stamp</p> <p>.....</p> <p>.....<i>(Signature)</i></p>	<p>.....</p> <p style="text-align: center;"><i>(Place and date)</i></p> <p>..... Stamp</p> <p>.....</p> <p>.....<i>(Signature)</i></p> <p>(*) Insert X in the appropriate box.</p>

NOTES

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (<i>name, full address, country</i>)	EUR.1 No A 000.000	
	See notes overleaf before completing this form	
3. Consignee (<i>name, full address, country</i>) (<i>Optional</i>)	2. Application for a certificate to be used in preferential trade between	
	and	
	<i>(insert appropriate countries or groups of countries or territories)</i>	
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination
6. Transport details (<i>Optional</i>)	7. Remarks	
8. Item number; Marks and numbers; Number and kind of packages (°); Description of goods	9. Gross mass (kg) or other measure (litres,m³,etc.)	10. Invoices (<i>Optional</i>)

(1) If goods are not packed, indicate number of articles or state "In bulk" as appropriate

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate;

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

.....
.....
.....
.....

SUBMIT the following supporting documents ⁽¹⁾:

.....
.....
.....
.....

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

⁽¹⁾ For example, import documents, movement certificates, manufacturer's declarations, etc. referring to the products used in manufacture or to the goods re-exported in the same state.

ANNEX IV TO PROTOCOL 1

Invoice declaration

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...⁽¹⁾) декларира, че освен където е отбелязано друго, тези продукти са с ... преференциален произход⁽²⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n° ..⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...⁽²⁾.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...⁽¹⁾) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ...⁽²⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...⁽²⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte ...⁽²⁾ Ursprungswaren sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr. ...⁽¹⁾) deklareerib, et need tooted on ...⁽²⁾ sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Greek version

⁽¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of the Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

⁽²⁾ Origin of products to be indicated. When the invoice declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 41 of the Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...⁽²⁾.

English version

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽²⁾ preferential origin.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...⁽²⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...⁽²⁾.

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ...⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ...⁽²⁾.

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...⁽¹⁾) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ...⁽²⁾ származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...⁽¹⁾) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...⁽²⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn ...⁽²⁾.

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ...⁽²⁾ preferencyjne pochodzenie.

Portuguese version

O exportador dos produtos cobertos pelo presente documento (autorização aduaneira n.º. ...⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²⁾.

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...⁽²⁾.

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št ...⁽¹⁾) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...⁽²⁾ poreklo.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...⁽¹⁾) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...⁽²⁾.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita⁽²⁾.

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ...⁽¹⁾) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung⁽²⁾.

(Place and date) ⁽³⁾

..... ⁽⁴⁾
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

⁽³⁾ These indications may be omitted if the information is contained on the document itself.

⁽⁴⁾ See Article 21(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX V A TO PROTOCOL 1

Supplier declaration for products having preferential origin status

I, the undersigned, declare that the goods listed on this invoice⁽¹⁾
were produced in⁽²⁾ and satisfy the rules of origin governing preferential trade
between the Pacific States and the European Community.

I undertake to make available to the customs authorities, if required, evidence in support of this
declaration.

.....⁽³⁾⁽⁴⁾
.....⁽⁵⁾

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a
supplier's declaration. The footnotes do not have to be reproduced.

- ⁽¹⁾ - If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and marked
.....were produced"
- If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the document concerned shall be mentioned instead of the word "invoice"
- ⁽²⁾ The European Community, Member State, Pacific State, OCT or other ACP State. Where a Pacific State, OCT or another ACP State is given, a reference must also be made to the European Community customs office holding any EUR.1 (s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.
- ⁽³⁾ Place and date
- ⁽⁴⁾ Name and function in company
- ⁽⁵⁾ Signature

ANNEX V B TO PROTOCOL 1

Supplier declaration for products not having preferential original status

I, the undersigned, declare that the goods listed on this invoice⁽¹⁾ were produced in⁽²⁾ and incorporate the following components or materials which do not have a Pacific State, other ACP State, OCT or European Community origin for preferential trade:

.....⁽³⁾⁽⁴⁾⁽⁵⁾
.....
.....
.....
.....⁽⁶⁾

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....⁽⁷⁾⁽⁸⁾
.....⁽⁹⁾

Note

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

- ⁽¹⁾ - If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and marked were produced"
 - If a document other than an invoice or an annex to the invoice is used (see Article 27(3)), the name of the document concerned shall be mentioned instead of the word "invoice"
- ⁽²⁾ The European Community, Member State, Pacific State, OCT or another ACP State.
- ⁽³⁾ Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.
- ⁽⁴⁾ Customs values to be given only if required
- ⁽⁵⁾ Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".
- ⁽⁶⁾ "and have undergone the following processing in [the European Community] [Member State] [Pacific State] [OCT] [other ACP State], to be added with a description of the processing carried out if this information is required.
- ⁽⁷⁾ Place and date
- ⁽⁸⁾ Name and function in company

① Signature

ANNEX VI TO PROTOCOL 1

Information Certificate

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 x 297mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25g/m².
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

1. Supplier(,)		<p style="text-align: center;">INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between the</p> <div style="border: 1px solid black; padding: 10px; text-align: center;"> <p>EUROPEAN EUROPEAN COMMUNITY and PACIFIC STATES</p> </div>			
2. Consignee ⁽¹⁾					
3. Processor ⁽¹⁾		4. State in which the working or processing has been carried out			
6. Customs office of importation ⁽¹⁾		5. For official use			
7. Import document ⁽²⁾ Form No Series..... Date <input type="text"/> <input type="text"/> <input type="text"/>					
GOODS SENT TO THE MEMBER STATES OF DESTINATION					
8. Marks, numbers, quantity and kind of package		9. Harmonised Commodity Description and Coding System heading/subheading number (HS code)		10. Quantity ⁽¹⁾	
				11. Value ⁽⁴⁾	
IMPORTED GOODS USED					
12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)			13. Country of origin	14. Quantity ⁽³⁾	15. Value ⁽²⁾⁽⁵⁾
16. Nature of the working or processing carried out					
17. Remarks					
18. CUSTOMS ENDORSEMENT Declaration certified: Document FormNo..... Customs office Date: <input type="text"/> <input type="text"/> <input type="text"/>			19. DECLARATION BY THE SUPPLIER I, the undersigned, declare that the information on this certificate is accurate. <input type="text"/> <input type="text"/> <input type="text"/> (Place) (Date)		
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> Official Stamp </div> (Signature)		 (Signature)		

(1)(2)(3)(4)(5) See footnotes on verso

<p>REQUEST FOR VERIFICATION The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p> <p>-----</p> <p style="text-align: center;">(Place and date)</p> <div style="border: 1px solid black; width: 60px; height: 40px; margin: 10px auto; text-align: center;">Official stamp</div> <p>-----</p> <p style="text-align: center;">(Official's signature)</p>	<p>RESULT OF VERIFICATION Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</p> <p>-----</p> <p style="text-align: center;">(Place and date)</p> <div style="border: 1px solid black; width: 60px; height: 40px; margin: 10px auto; text-align: center;">Official stamp</div> <p>-----</p> <p style="text-align: center;">(Official's signature)</p> <p>(*) Delete where not applicable</p>
--	--

CROSS REFERENCES

- (1) Name of individual or business and full address.
- (2) Optional information.
- (3) Kg, hl, m³ or other measure.
- (4) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (5) The value must be indicated in accordance with the provisions on rules of origin.

ANNEX VII TO PROTOCOL 1
Form for application for a derogation

1. Commercial description of the finished product 1.1 Customs classification (H.S. code)	2. Anticipated annual quantity of exports to the European Community (weight, No of pieces, meters or other unit)
3. Commercial description of third country materials Customs classification (H. S. code)	4. Anticipated annual quantity of third country materials to be used
5. Value of third country materials	6. Value of finished products
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be fulfilled
9. Commercial description of materials originating in States or territories referred to in Articles 3 and 4 to be used	10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 3 and 4 to be used
11. Value of materials of States or territories referred to in Articles 3 and 4	12. Working or processing carried out in States or territories referred to in Articles 3 and 4 on third country materials without obtaining origin
13. Duration requested for derogation from..... to.....	
14. Detailed description of working and processing in the Pacific State(s):	15. Capital structure of the firm concerned
	16. Amount of investments made/foreseen
	17. Staff employed/expected
18. Value added by the working or processing in the Pacific State(s): 18.1 Labour: 18.2 Overheads: 18.3 Others:	20. Possible developments to overcome the need for a derogation
19. Other possible sources of supply for materials	21. Observations

NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention "see annex" shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.

Boxes 3,4,5,7: "third country" means any country which is not referred to in Articles 3 and 4.

Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 3 and 4 without obtaining origin, before being further processed in the Pacific State requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 3 and 4.

Box 13: The dates to be indicated are the initial and final one for the period in which EUR 1 certificates may be issued under the derogation.

Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.

Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.

Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.

ANNEX VIII to Protocol 1

Neighbouring developing countries

The Pacific States and the European Community agreed that, for the implementation of Article 5 of Protocol 1, the following definition shall apply:

the expression "neighbouring developing country belonging to a coherent geographical entity" shall refer to the following list of countries:

...

...

ANNEX IX to Protocol 1

Overseas countries and territories

Within the meaning of this Protocol "overseas countries and territories" shall mean the countries and territories referred to in Part Four of the Treaty establishing the European Community listed below:

(This list does not prejudice the status of these countries and territories, or future changes in their status.)

1. Country having special relations with the Kingdom of Denmark:

–Greenland.

2. Overseas territories of the French Republic:

–New Caledonia and Dependencies,
–French Polynesia,
–French Southern and Antarctic Territories,
–Wallis and Futuna Islands.

3. Territorial collectivities of the French Republic:

–Mayotte,
–Saint Pierre and Miquelon.

4. Overseas countries of the Kingdom of the Netherlands:

–Aruba,
–Netherlands Antilles:
= Bonaire,
= Curaçao,
= Saba,
= Sint Eustatius,
= Saint Martin (Sint Maarten).

5. British overseas countries and territories:

–Anguilla,
–Cayman Islands,
–Falkland Islands,
–South Georgia and South Sandwich Islands,
–Montserrat,

- Pitcairn,
- Saint Helena, Ascension Island, Tristan da Cunha
- British Antarctic Territory,
- British Indian Ocean Territory,
- Turks and Caicos Islands,
- British Virgin Islands.

ANNEX X to Protocol 1

Products for which the cumulation provisions referred to in Article 4 apply after 1 October 2015 and to which the provisions of Article 4 shall not be applicable

CN-Code	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form.
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
1704 90 99	Sugar confectionery (including white chocolate), not containing cocoa: - other: -- other: --- other: ---- other: ----- other:
1806 10 30	Chocolate and other food preparations containing cocoa: - cocoa powder, containing added sugar or other sweetening matter: - - containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 10 90	Chocolate and other food preparations containing cocoa: - cocoa powder, containing added sugar or other sweetening matter: - - containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 20 95	Chocolate and other food preparations containing cocoa: - other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: -- other: --- other
1901 90 99	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included, food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: - other: -- other: --- other
2101 12 98	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: - extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: --- other

2101 20 98	<p>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</p> <ul style="list-style-type: none"> - extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté: -- preparations: --- other
2106 90 59	<p>Food preparations not elsewhere specified or included:</p> <ul style="list-style-type: none"> - other: -- flavoured or coloured sugar syrups: --- other: ---- other
2106 90 98	<p>Food preparations not elsewhere specified or included:</p> <ul style="list-style-type: none"> - other: -- other: --- other
3302 10 29	<p>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:</p> <ul style="list-style-type: none"> - of a kind used in the food or drink industries: -- of the type used in the drink industries: --- preparations containing all flavouring agents characterizing a beverage: ---- other: ----- other

ANNEX XI to Protocol 1

Products originating in South Africa excluded from cumulation provided for in Article 4

1	2
CN CODE	DESCRIPTION
PROCESSED AGRICULTURAL PRODUCTS	
04031051	
04031053	
04031059	
04031091	
04031093	
04031099	
04039071	
04039073	
04039079	
04039091	
04039093	
04039099	
04052010	
04052030	
07104000	
07119030	
13022010	
13022090	
17025000	
17029010	
18061030	
18061090	
19019099	
20019030	
20049010	
20058000	
20089985	
21011298	
21012098	
21069098	
22071000	
22072000	
22089091	
22089099	
24021000	
24022010	
24022090	
24029000	

1 CN CODE	2 DESCRIPTION
24031010	
24031090	
24039100	
24039910	
24039990	
29054300	
29054411	
29054419	
29054491	
29054499	
33019021	
33019090	
33021010	
33021021	
33021029	
35011050	
35011090	
35019090	
35051010	
35051090	
35052010	
35052030	
35052050	
35052090	
38091010	
38091030	
38091050	
38091090	
38246011	
38246019	
38246091	
38246099	
BASIC AGRICULTURAL PRODUCTS	
01029005	
01029021	
01029029	
01029041	
01029049	
01029051	
01029059	
01029061	
01029069	
01029071	

1 CN CODE	2 DESCRIPTION
01029079	
02011000	
02012020	
02012030	
02012050	
02012090	
02013000	
02021000	
02022010	
02022030	
02022050	
02022090	
02023010	
02023050	
02023090	
02061095	
02062991	
02102010	
02102090	
02109951	
02109990	
04021011	
04021019	
04021091	
04021099	
04022111	
04022117	
04022119	
04022191	
04022199	
04022911	
04022915	
04022919	
04022991	
04022999	
04039011	
04039013	
04039019	
04039031	
04039033	
04039039	
04041002	
04041004	
04041006	
04041012	

1	2
CN CODE	DESCRIPTION
04041014	
04041016	
04041026	
04041028	
04041032	
04041034	
04041036	
04041038	
04049021	
04049023	
04049029	
04049081	
04049083	
04049089	
04051011	
04051019	
04051030	
04051050	
04051090	
04052090	
04059010	
04059090	
04062010	
04064010	
04064050	
04069001	
04069013	
04069015	
04069017	
04069018	
04069019	
04069023	
04069025	
04069027	
04069029	
04069032	
04069035	
04069037	
04069039	
04069061	
04069063	
04069073	
04069075	
04069076	
04069079	

1	2
CN CODE	DESCRIPTION
04069081	
04069082	
04069084	
04069085	
06031100	
06031200	
06031400	
06039000	
07099060	
08030019	
08051020	
08054000	
08055010	
08081010	
08081080	
08082010	
08082050	
10051090	
10059000	
10061021	
10061023	
10061025	
10061027	
10061092	
10061094	
10061096	
10061098	
10062011	
10062013	
10062015	
10062017	
10062092	
10062094	
10062096	
10062098	
10063021	
10063023	
10063025	
10063027	
10063042	
10063044	
10063046	
10063048	
10063061	
10063063	

1	2
CN CODE	DESCRIPTION
10063065	
10063067	
10063092	
10063094	
10063096	
10063098	
10064000	
10070010	
10070090	
11022010	
11022090	
11029050	
11031310	
11031390	
11031950	
11032040	
11032050	
11041950	
11041991	
11042310	
11042330	
11042390	
11042399	
11043090	
11081100	
11081200	
11081300	
11081400	
11081910	
11081990	
11082000	
11090000	
16025010	
16029061	
17011190	
17011290	
17019100	
17019910	
17019990	
17022010	
17022090	
17023010	
17023051	
17023059	
17023091	

1 CN CODE	2 DESCRIPTION
17023099	
17024010	
17024090	
17026010	
17026080	
17026095	
17029030	
17029050	
17029060	
17029071	
17029075	
17029079	
17029080	
17029099	
20021010	
20021090	
20029011	
20029019	
20029031	
20029039	
20029091	
20029099	
20056000	
20071010	
20079110	
20079130	
20079910	
20079920	
20079931	
20079933	
20079935	
20079939	
20079955	
20079957	
20083055	
20083071	
20083075	
20084051	
20084059	
20084071	
20084079	
20084090	
20085061	
20085069	
20085071	

1 CN CODE	2 DESCRIPTION
20085079	
20085092	
20085094	
20085099	
20087061	
20087069	
20087071	
20087079	
20087092	
20087098	
20089251	
20089259	
20089272	
20089274	
20089276	
20089278	
20089292	
20089293	
20089294	
20089296	
20089297	
20089298	
20091199	
20094110	
20094191	
20094930	
20094993	
20096110	
20096190	
20096911	
20096919	
20096951	
20096959	
20096971	
20096979	
20096990	
20097110	
20097191	
20097199	
20097911	
20097919	
20097930	
20097991	
20097993	
20097999	

1 CN CODE	2 DESCRIPTION
20098071	
20099049	
20099071	
21069030	
21069055	
21069059	
22041011	
22041091	
22042111	
22042112	
22042113	
22042117	
22042118	
22042119	
22042122	
22042124	
22042126	
22042127	
22042128	
22042132	
22042134	
22042136	
22042137	
22042138	
22042142	
22042143	
22042144	
22042146	
22042147	
22042148	
22042162	
22042166	
22042167	
22042168	
22042169	
22042171	
22042174	
22042176	
22042177	
22042178	
22042179	
22042180	
22042184	
22042187	
22042188	

1	2
CN CODE	DESCRIPTION
22042189	
22042191	
22042192	
22042194	
22042195	
22042196	
22042911	
22042912	
22042913	
22042917	
22042918	
22042942	
22042943	
22042944	
22042946	
22042947	
22042948	
22042962	
22042964	
22042965	
22042971	
22042972	
22042982	
22042983	
22042984	
22042987	
22042988	
22042989	
22042991	
22042992	
22042994	
22042995	
22042996	
22089091	
22089099	
23021010	
23021090	
23031011	

ANNEX XII to Protocol 1

Products originating in South Africa for which the cumulation provisions of Article 4 apply after the date indicated in column 3

1	2	3
CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
FISHERY PRODUCTS		
0302 69 66		31 December 2016
0302 69 67		31 December 2016
0302 69 68		31 December 2016
0302 69 69		31 December 2016
0302 69 81		31 December 2016
0303 78 12		31 December 2016
0303 78 13		31 December 2016
0303 78 19		31 December 2016
0303 78 90		31 December 2016
0304 19 19		31 December 2016
0304 29 19		31 December 2016
0304 29 99		31 December 2016
0307 59 10		31 December 2016
1604 13 19		31 December 2016
1604 14 11		31 December 2016
1604 14 16		31 December 2016
1604 14 18		31 December 2016
1604 16 00		31 December 2016
1604 20 40		31 December 2016
1604 20 50		31 December 2016
1604 20 70		31 December 2016
INDUSTRIAL PRODUCTS		
76011000		31 December 2010
76012010		31 December 2009
76012091		31 December 2009
76012099		31 December 2009
BASIC AGRICULTURAL PRODUCTS		
01011090		31 December 2009
01019030		31 December 2009
01039110		31 December 2009
01039211		31 December 2009
01039219		31 December 2009

1	2	3
CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
01041030		31 December 2009
01041080		31 December 2009
01042090		31 December 2009
01051111		31 December 2009
01051119		31 December 2009
01051191		31 December 2009
01051199		31 December 2009
01051200		31 December 2009
01051920		31 December 2009
01051990		31 December 2009
01059400		31 December 2009
01059910		31 December 2009
01059920		31 December 2009
01059930		31 December 2009
01059950		31 December 2009
02031110		31 December 2009
02031211		31 December 2009
02031219		31 December 2009
02031911		31 December 2009
02031913		31 December 2009
02031915		31 December 2009
02031955		31 December 2009
02031959		31 December 2009
02032110		31 December 2009
02032211		31 December 2009
02032219		31 December 2009
02032911		31 December 2009
02032913		31 December 2009
02032915		31 December 2009
02032955		31 December 2009
02032959		31 December 2009
02041000		31 December 2009
02042100		31 December 2009
02042210		31 December 2009
02042230		31 December 2009
02042250		31 December 2009
02042290		31 December 2009
02042300		31 December 2009
02043000		31 December 2009
02044100		31 December 2009
02044210		31 December 2009
02044230		31 December 2009
02044250		31 December 2009

1	2	3
CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
02044290		31 December 2009
02044310		31 December 2009
02044390		31 December 2009
02045011		31 December 2009
02045013		31 December 2009
02045015		31 December 2009
02045019		31 December 2009
02045031		31 December 2009
02045039		31 December 2009
02045051		31 December 2009
02045053		31 December 2009
02045055		31 December 2009
02045059		31 December 2009
02045071		31 December 2009
02045079		31 December 2009
02071110		31 December 2009
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02071190		31 December 2009
02071210		31 December 2009
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02071310		31 December 2009
02071320		31 December 2009
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02071470		31 December 2009
02071499		31 December 2009
02072410		31 December 2009
02072490		31 December 2009
02072510		31 December 2009
02072590		31 December 2009
02072610		31 December 2009
02072620		31 December 2009
02072630		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
02072640		31 December 2009
02072650		31 December 2009
02072660		31 December 2009
02072670		31 December 2009
02072680		31 December 2009
02072699		31 December 2009
02072710		31 December 2009
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02072730		31 December 2009
02072740		31 December 2009
02072750		31 December 2009
02072760		31 December 2009
02072770		31 December 2009
02072780		31 December 2009
02072799		31 December 2009
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02073251		31 December 2009
02073259		31 December 2009
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02073311		31 December 2009
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02073351		31 December 2009
02073359		31 December 2009
02073390		31 December 2009
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02073523		31 December 2009
02073525		31 December 2009
02073531		31 December 2009
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02073563		31 December 2009
02073571		31 December 2009
02073579		31 December 2009
02073599		31 December 2009
02073611		31 December 2009
02073615		31 December 2009
02073621		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
02073623		31 December 2009
02073625		31 December 2009
02073631		31 December 2009
02073641		31 December 2009
02073651		31 December 2009
02073653		31 December 2009
02073661		31 December 2009
02073663		31 December 2009
02073671		31 December 2009
02073679		31 December 2009
02073690		31 December 2009
02090011		31 December 2009
02090019		31 December 2009
02090030		31 December 2009
02090090		31 December 2009
02101111		31 December 2009
02101119		31 December 2009
02101131		31 December 2009
02101139		31 December 2009
02101190		31 December 2009
02101211		31 December 2009
02101219		31 December 2009
02101290		31 December 2009
02101910		31 December 2009
02101920		31 December 2009
02101930		31 December 2009
02101940		31 December 2009
02101950		31 December 2009
02101960		31 December 2009
02101970		31 December 2009
02101981		31 December 2009
02101989		31 December 2009
02101990		31 December 2009
02109100		31 December 2009
02109200		31 December 2009
02109300		31 December 2009
02109921		31 December 2009
02109929		31 December 2009
02109931		31 December 2009
02109939		31 December 2009
02109941		31 December 2009
02109949		31 December 2009
04011010		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
04011090		31 December 2009
04012011		31 December 2009
04012019		31 December 2009
04012091		31 December 2009
04012099		31 December 2009
04013011		31 December 2009
04013019		31 December 2009
04013031		31 December 2009
04013039		31 December 2009
04013091		31 December 2009
04013099		31 December 2009
04029111		31 December 2009
04029119		31 December 2009
04029131		31 December 2009
04029139		31 December 2009
04029151		31 December 2009
04029159		31 December 2009
04029191		31 December 2009
04029199		31 December 2009
04029911		31 December 2009
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04029991		31 December 2009
04029999		31 December 2009
04031011		31 December 2009
04031013		31 December 2009
04031019		31 December 2009
04031031		31 December 2009
04031033		31 December 2009
04031039		31 December 2009
04039051		31 December 2009
04039053		31 December 2009
04039059		31 December 2009
04039061		31 December 2009
04039063		31 December 2009
04039069		31 December 2009
04041052		31 December 2009
04041054		31 December 2009
04041056		31 December 2009
04041058		31 December 2009
04041062		31 December 2009
04041072		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
04041074		31 December 2009
04041076		31 December 2009
04041078		31 December 2009
04041082		31 December 2009
04041084		31 December 2009
04061020		31 December 2009
04061080		31 December 2009
04062090		31 December 2009
04063010		31 December 2009
04063031		31 December 2009
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04064090		31 December 2009
04069021		31 December 2009
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04069069		31 December 2009
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04069087		31 December 2009
04069088		31 December 2009
04069093		31 December 2009
04069099		31 December 2009
04070011		31 December 2009
04070019		31 December 2009
04070030		31 December 2009
04081180		31 December 2009
04081981		31 December 2009
04081989		31 December 2009
04089180		31 December 2009
04089980		31 December 2009
04090000		31 December 2009
06031300		31 December 2009
06031910		31 December 2009
06031990		31 December 2009
07019050		31 December 2009
07020000		31 December 2009
07031011		31 December 2009
07031019		31 December 2009
07031090		31 December 2009
07039000		31 December 2009
07041000		31 December 2009
07042000		31 December 2009
07049010		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
07049090		31 December 2009
07051100		31 December 2009
07051900		31 December 2009
07052100		31 December 2009
07052900		31 December 2009
07061000		31 December 2009
07069010		31 December 2009
07069030		31 December 2009
07069090		31 December 2009
07070005		31 December 2009
07070090		31 December 2009
07081000		31 December 2009
07082000		31 December 2009
07089000		31 December 2009
07092000		31 December 2009
07093000		31 December 2009
07094000		31 December 2009
07095100		31 December 2009
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07096010		31 December 2009
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07099010		31 December 2009
07099020		31 December 2009
07099039		31 December 2009
07099040		31 December 2009
07099050		31 December 2009
07099070		31 December 2009
07099080		31 December 2009
07099090		31 December 2009
07101000		31 December 2009
07102100		31 December 2009
07102200		31 December 2009
07102900		31 December 2009
07103000		31 December 2009
07108010		31 December 2009
07108051		31 December 2009
07108061		31 December 2009
07108069		31 December 2009
07108070		31 December 2009
07108080		31 December 2009
07108085		31 December 2009
07108095		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
07109000		31 December 2009
07112090		31 December 2009
07114000		31 December 2009
07115100		31 December 2009
07115900		31 December 2009
07119050		31 December 2009
07119070		31 December 2009
07119080		31 December 2009
07119090		31 December 2009
07122000		31 December 2009
07123100		31 December 2009
07123200		31 December 2009
07123300		31 December 2009
07123900		31 December 2009
07129019		31 December 2009
07129030		31 December 2009
07129050		31 December 2009
07129090		31 December 2009
07141010		31 December 2009
07141091		31 December 2009
07141099		31 December 2009
07142090		31 December 2009
07149011		31 December 2009
07149019		31 December 2009
08021190		31 December 2009
08024000		31 December 2009
08030011		31 December 2009
08030090		31 December 2009
08042010		31 December 2009
08042090		31 December 2009
08043000		31 December 2009
08051080		31 December 2009
08052010		31 December 2009
08052030		31 December 2009
08052050		31 December 2009
08052070		31 December 2009
08052090		31 December 2009
08055090		31 December 2009
08059000		31 December 2009
08061010		31 December 2009
08061090		31 December 2009
08071100		31 December 2009
08071900		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
08082090		31 December 2009
08091000		31 December 2009
08092005		31 December 2009
08092095		31 December 2009
08093010		31 December 2009
08093090		31 December 2009
08094005		31 December 2009
08101000		31 December 2009
08102090		31 December 2009
08104090		31 December 2009
08105000		31 December 2009
08106000		31 December 2009
08109050		31 December 2009
08109060		31 December 2009
08109070		31 December 2009
08109095		31 December 2009
08111011		31 December 2009
08111019		31 December 2009
08112011		31 December 2009
08112031		31 December 2009
08112039		31 December 2009
08112059		31 December 2009
08119011		31 December 2009
08119019		31 December 2009
08119039		31 December 2009
08119075		31 December 2009
08119080		31 December 2009
08119095		31 December 2009
08121000		31 December 2009
08129010		31 December 2009
08129020		31 December 2009
08129070		31 December 2009
08129098		31 December 2009
08132000		31 December 2009
08134010		31 December 2009
08135019		31 December 2009
08135091		31 December 2009
08135099		31 December 2009
09042010		31 December 2009
10011000		31 December 2009
10019010		31 December 2009
10019091		31 December 2009
10019099		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
10020000		31 December 2009
10030010		31 December 2009
10030090		31 December 2009
10040000		31 December 2009
10081000		31 December 2009
10082000		31 December 2009
10089010		31 December 2009
10089090		31 December 2009
11010011		31 December 2009
11010015		31 December 2009
11010090		31 December 2009
11021000		31 December 2009
11029010		31 December 2009
11029030		31 December 2009
11029090		31 December 2009
11031110		31 December 2009
11031190		31 December 2009
11031910		31 December 2009
11031930		31 December 2009
11031940		31 December 2009
11031990		31 December 2009
11032010		31 December 2009
11032020		31 December 2009
11032030		31 December 2009
11032060		31 December 2009
11032090		31 December 2009
11041210		31 December 2009
11041290		31 December 2009
11041910		31 December 2009
11041930		31 December 2009
11041961		31 December 2009
11041969		31 December 2009
11041999		31 December 2009
11042220		31 December 2009
11042230		31 December 2009
11042250		31 December 2009
11042290		31 December 2009
11042298		31 December 2009
11042901		31 December 2009
11042903		31 December 2009
11042905		31 December 2009
11042907		31 December 2009
11042909		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
11042911		31 December 2009
11042918		31 December 2009
11042930		31 December 2009
11042951		31 December 2009
11042955		31 December 2009
11042959		31 December 2009
11042981		31 December 2009
11042985		31 December 2009
11042989		31 December 2009
11043010		31 December 2009
11051000		31 December 2009
11052000		31 December 2009
11061000		31 December 2009
11062010		31 December 2009
11062090		31 December 2009
11063010		31 December 2009
11063090		31 December 2009
11071011		31 December 2009
11071019		31 December 2009
11071091		31 December 2009
11071099		31 December 2009
11072000		31 December 2009
12129120		31 December 2009
12129180		31 December 2009
15010019		31 December 2009
15043010		31 December 2009
15071090		31 December 2009
15079090		31 December 2009
15091010		31 December 2009
15091090		31 December 2009
15099000		31 December 2009
15100010		31 December 2009
15100090		31 December 2009
15121191		31 December 2009
15121199		31 December 2009
15121990		31 December 2009
15122190		31 December 2009
15122990		31 December 2009
15141190		31 December 2009
15141990		31 December 2009
15149190		31 December 2009
15149990		31 December 2009
15220031		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
15220039		31 December 2009
16010091		31 December 2009
16010099		31 December 2009
16021000		31 December 2009
16022011		31 December 2009
16022019		31 December 2009
16022090		31 December 2009
16023111		31 December 2009
16023119		31 December 2009
16023130		31 December 2009
16023190		31 December 2009
16023211		31 December 2009
16023219		31 December 2009
16023230		31 December 2009
16023290		31 December 2009
16023921		31 December 2009
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16024110		31 December 2009
16024190		31 December 2009
16024210		31 December 2009
16024290		31 December 2009
16024911		31 December 2009
16024913		31 December 2009
16024915		31 December 2009
16024919		31 December 2009
16024930		31 December 2009
16024950		31 December 2009
16024990		31 December 2009
16025031		31 December 2009
16025039		31 December 2009
16025080		31 December 2009
16029010		31 December 2009
16029031		31 December 2009
16029041		31 December 2009
16029051		31 December 2009
16029069		31 December 2009
16029072		31 December 2009
16029074		31 December 2009
16029076		31 December 2009
16029078		31 December 2009
16029098		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
17021100		31 December 2009
17021900		31 December 2009
19022030		31 December 2009
20011000		31 December 2009
20019050		31 December 2009
20019065		31 December 2009
20019093		31 December 2009
20019099		31 December 2009
20031020		31 December 2009
20031030		31 December 2009
20032000		31 December 2009
20039000		31 December 2009
20041010		31 December 2009
20041099		31 December 2009
20049050		31 December 2009
20049091		31 December 2009
20049098		31 December 2009
20051000		31 December 2009
20052020		31 December 2009
20052080		31 December 2009
20054000		31 December 2009
20055100		31 December 2009
20055900		31 December 2009
20060031		31 December 2009
20060035		31 December 2009
20060038		31 December 2009
20060099		31 December 2009
20071091		31 December 2009
20071099		31 December 2009
20079190		31 December 2009
20079991		31 December 2009
20079993		31 December 2009
20079998		31 December 2009
20081194		31 December 2009
20081198		31 December 2009
20081919		31 December 2009
20081995		31 December 2009
20081999		31 December 2009
20082011		31 December 2009
20082031		31 December 2009
20082051		31 December 2009
20082059		31 December 2009
20082071		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
20082079		31 December 2009
20082090		31 December 2009
20083011		31 December 2009
20083019		31 December 2009
20083031		31 December 2009
20083039		31 December 2009
20083051		31 December 2009
20083059		31 December 2009
20083079		31 December 2009
20083090		31 December 2009
20084011		31 December 2009
20084019		31 December 2009
20084021		31 December 2009
20084029		31 December 2009
20084031		31 December 2009
20084039		31 December 2009
20085011		31 December 2009
20085019		31 December 2009
20085031		31 December 2009
20085039		31 December 2009
20085051		31 December 2009
20085059		31 December 2009
20086011		31 December 2009
20086019		31 December 2009
20086031		31 December 2009
20086039		31 December 2009
20086050		31 December 2009
20086060		31 December 2009
20086070		31 December 2009
20086090		31 December 2009
20087011		31 December 2009
20087019		31 December 2009
20087031		31 December 2009
20087039		31 December 2009
20087051		31 December 2009
20087059		31 December 2009
20088011		31 December 2009
20088019		31 December 2009
20088031		31 December 2009
20088039		31 December 2009
20088050		31 December 2009
20088070		31 December 2009
20088090		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
20089216		31 December 2009
20089218		31 December 2009
20089921		31 December 2009
20089923		31 December 2009
20089924		31 December 2009
20089928		31 December 2009
20089931		31 December 2009
20089934		31 December 2009
20089936		31 December 2009
20089937		31 December 2009
20089943		31 December 2009
20089945		31 December 2009
20089946		31 December 2009
20089949		31 December 2009
20089961		31 December 2009
20089962		31 December 2009
20089967		31 December 2009
20089972		31 December 2009
20089978		31 December 2009
20089999		31 December 2009
20091111		31 December 2009
20091119		31 December 2009
20091191		31 December 2009
20091911		31 December 2009
20091919		31 December 2009
20091991		31 December 2009
20091998		31 December 2009
20092100		31 December 2009
20092911		31 December 2009
20092919		31 December 2009
20092991		31 December 2009
20092999		31 December 2009
20093111		31 December 2009
20093119		31 December 2009
20093151		31 December 2009
20093159		31 December 2009
20093191		31 December 2009
20093199		31 December 2009
20093911		31 December 2009
20093919		31 December 2009
20093931		31 December 2009
20093939		31 December 2009
20093951		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
20093955		31 December 2009
20093959		31 December 2009
20093991		31 December 2009
20093995		31 December 2009
20093999		31 December 2009
20094199		31 December 2009
20094911		31 December 2009
20094919		31 December 2009
20094991		31 December 2009
20094999		31 December 2009
20095010		31 December 2009
20095090		31 December 2009
20098011		31 December 2009
20098019		31 December 2009
20098034		31 December 2009
20098035		31 December 2009
20098050		31 December 2009
20098061		31 December 2009
20098063		31 December 2009
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20098079		31 December 2009
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20098086		31 December 2009
20098097		31 December 2009
20098099		31 December 2009
20099011		31 December 2009
20099019		31 December 2009
20099021		31 December 2009
20099029		31 December 2009
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20099073		31 December 2009
20099079		31 December 2009
20099092		31 December 2009
20099094		31 December 2009
20099095		31 December 2009
20099096		31 December 2009
20099097		31 December 2009
20099098		31 December 2009
21069051		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
22041019		31 December 2009
22041099		31 December 2009
22042110		31 December 2009
22042182		31 December 2009
22042183		31 December 2009
22042198		31 December 2009
22042199		31 December 2009
22042910		31 December 2009
22042958		31 December 2009
22042975		31 December 2009
22042998		31 December 2009
22042999		31 December 2009
22043010		31 December 2009
22043092		31 December 2009
22043094		31 December 2009
22043096		31 December 2009
22043098		31 December 2009
22060010		31 December 2009
23023010		31 December 2009
23023090		31 December 2009
23024010		31 December 2009
23024090		31 December 2009
23069019		31 December 2009
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23091033		31 December 2009
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23091053		31 December 2009
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23091070		31 December 2009
23099033		31 December 2009
23099035		31 December 2009
23099039		31 December 2009
23099043		31 December 2009
23099049		31 December 2009
23099051		31 December 2009
23099053		31 December 2009
23099059		31 December 2009
23099070		31 December 2009
24011010		31 December 2009
24011020		31 December 2009

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CN CODE	DESCRIPTION	DATE AFTER WHICH CUMULATION APPLIES
24011041		31 December 2009
24011049		31 December 2009
24011060		31 December 2009
24012010		31 December 2009
24012020		31 December 2009
24012041		31 December 2009
24012060		31 December 2009
24012070		31 December 2009
